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SERIES I No. 17

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

#### Notification

1/1/2008-Fin(R&C)

In exercise of the powers conferred by sections 12, 13, 13A and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. Fin(Rev)/2-35/15/75 (C) dated 25-3-1976, published in the Official Gazette, Series I No. 52 dated 25-3-1976 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification,—

(I) In PART A,—

(i) for item 1 (a)(a), the following item shall be substituted, namely:—

"1 (a)(a) Indian made foreign liquor manufactured in the State of Goa/imported from the rest of India other than milk punch, wines and beer whose strength is above 80 U. P. and sold in the State of Goa.

..... Rs. 11/- per bulk litre.";

(ii) for item 3 (a), the following item shall be substituted, namely:—

"3 (a) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is upto Rs. 50/- per bottle of 650 ml.

..... Rs. 10/- per bulk litre.";

(II) In PART D,—

(A) in sub-part “I. Manufacture”,—

(i) for item (9), the following item shall be substituted, namely:—

“(9) For bottling of country liquor and blended country liquor.	Rs. 2.50/- per case of capacity not exceeding 9 bulk litres or proportionately for bigger packing subject to a minimum of Rs. 1,000/- per annum.”;
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(ii) for item (10), the following item shall be substituted, namely:—

“(10) For bottling of beer.	Re. 0.30/- per bottle subject to a minimum of Rs. 50,000/- per month.”;
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(iii) for item (12), the following item shall be substituted, namely:—

“(12) For bottling of Indian made foreign liquor other than beer, wines, milk punch or foreign liquor.	Rs. 3/- per case of capacity not exceeding 9 bulk litres or proportionately for bigger packing subject to a minimum of Rs. 3,000/- per month.”;
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(B) in sub-part “II-Sale”,—

(i) for item (7)(b), the following item shall be substituted, namely:—

“(7)(b) Hotel with 2, 3 and 4 Star category issued by Ministry of Tourism, Government of India and having ‘B’ category issued by Tourism Department, Government of Goa.	Rs. 25,000/- (No fees shall be charged for sale at additional points duly intimated to the excise authorities and approved, where such points are operated in the premises geographically contiguous with the property on which the principal licence exists.)”;
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(ii) for item (7)(c), the following item shall be substituted, namely:—

“(7)(c) Other shops not covered in item (7)(a) & (7)(b):—

(i) located in “A” class municipalities and Coastal villages	.... Rs. 2,500/-.
(ii) located in towns other than “A” class municipalities	.... Rs. 1,500/-.
(iii) located in villages other than coastal villages	.... Rs. 1,000/-.”;

(iii) the Explanation after item (10) shall be omitted;

(iv) for item (12), the following item shall be substituted, namely:—

“(12)(a) for retail vendor of liquor i.e. Indian made foreign liquor, country liquor and Foreign liquor effecting sale on luxury vessel/ /craft carrying passengers for entertainment,—

(a) used for the purpose of gambling/having licence for gambling or casinos:—

(i) Vessel/craft having capacity less than 50 passengers to ply .... Rs. 5,00,000/-.

(ii) Vessel/craft having capacity of 50 passengers and above upto 200 passengers to ply .... Rs. 10,00,000/-.

(iii) Vessel/craft having capacity more than 200 passengers .... Rs. 20,00,000/-.

(b) Vessels other than referred to above. .... Rs. 50,000/-.”;

(C) in sub-part “III-Import and Export”,—

(i) for item (1)(a), the following item shall be substituted, namely:—

“(1)(a) for each permit/No objection certificate for import of beer, bottled wines, Indian made foreign liquor, foreign liquor and bottled wines.

Application fee of Rs. 4/- per bulk litre shall be levied, of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against chalan/receipt.”;

(ii) for item (2)(a)(a), the following item shall be substituted, namely:—

“(2)(a)(a) for import of foreign liquor other than milk punch, wines with or without using rectified spirit/extra neutral alcohol and beer from outside India or from the Custom Bonded Warehouses and whose strength is above 80 U.P. and sold in the State of Goa.

.... fee of Rs. 11/- per bulk litre.”;

(iii) for item (2)(b)(1)(i), the following item shall be substituted:—

“(2)(b)(1)(i) whose maximum retail price is upto Rs. 50/- per bottle of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% proof spirit.

.... fee of Rs. 10/- per bulk litre.”;

(iv) for clause (4)(a), the following clause shall be substituted, namely:—

“(4)(a) Indian made foreign liquor.

.... Re. 0.75/- per bulk litre.”;

(v) for clause (4)(b), the following clause shall be substituted, namely:—

“(4)(b) Beer

.... Re. 0.40/- per bulk litre.”;

(D) in sub-part “IV — Miscellaneous”,—

(i) for item (1)(b), the following item shall be substituted, namely:—

“(1)(b) For retail vendor of Indian made foreign liquor, Country liquor and foreign liquor for consumption on the premises by keeping their licensed premises open for serving their clientele beyond 11.00 p.m. but not exceeding 5.00 a.m.

..... A surcharge in addition to annual licence fee shall be levied as indicated against the periods as follows:—

(a) Period not exceeding 30 days  
Rs. 10,000/- (Extension not permitted).

(b) Period of tourist season from October to May Rs. 20,000/- (Extension not permitted).

(c) Period exceeding 8 months but not exceeding 12 months running concurrent with the validity of the licence Rs. 1,50,000/- .”

Note:- (a) and (b) above shall not be available for 5 Star and above and 'A' category hotels.”;

(ii) for item 2(A), the following item shall be substituted, namely:—

“2(A) For an occasional licence for retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor:—

	Period	Licence fees for retail sale of liquor from 9.00 a.m. to 11.00 p.m.	Additional fees for sale of liquor from 11.00 p.m. to 2.00 a.m.
	(1)	(2)	(3)
(a)	for period less than 2 days	Rs. 1,000/-	Rs. 1,000/-
(b)	for a period exceeding 2 days but not exceeding 7 days	Rs. 2,000/-	Rs. 2,000/-
(c)	for a period exceeding 7 days but not exceeding 60 days	Rs. 5,000/-	Rs. 5,000/-
(d)	for a period exceeding 60 days but not exceeding 180 days	Rs. 7,000/-	Rs. 7,000/-.”;

(iii) for item (3), the following item shall be substituted, namely:—

(3) *Recording of Labels*: Fees per label per annum for recording of brand or label for Indian made foreign liquor/foreign liquor other than milk punch, wines with rectified spirit/without rectified spirit and Beer manufactured in the

State of Goa/imported from the rest of India/imported from outside India sold in the State of Goa for brands

(a)(i) whose maximum retail price is upto Rs. 500/- per 750 ml. .... Rs. 15,000/-

(ii) fees for renewal of (a)(i) above .... Rs. 7,500/-

(b)(i) whose maximum retail price is above Rs. 500/- .... Rs. 25,000/-

(ii) fees for renewal of (b)(i) above .... Rs. 12,500/-.";

(iv) for item (4)(a), the following item shall be substituted, namely:—

"(4)(a) Fees per label per annum for recording of brand or label of wines without using rectified spirits/extra neutral alcohol for fortification and manufactured by process of natural fermentation of fruits only, in the State of Goa/imported from rest of India/ imported from outside India or Custom Station.

(i)(a) whose maximum retail price is upto Rs. 100/- per bottle of 750 ml. .... Rs. 3,000/-

(b) fees for renewal of (i)(a) above .... Rs. 1,500/-

(ii) (a) whose maximum retail price is above Rs. 100/- upto Rs. 500/- per bottle of 750 ml. .... Rs. 12,000/-

(b) fees for renewal of (ii)(a) above .... Rs. 6,000/-

(iii)(a) whose maximum retail price is above Rs. 500/- per bottle of 750 ml. .... Rs. 20,000/-

(b) fees for renewal of (iii)(a) above .... Rs. 10,000/-.";

(v) for item (4)(b), the following item shall be substituted, namely:—

"(4)(b) Fees per label per annum for recording of brand or label of wines using rectified spirit/extra neutral alcohol for fortification/preservation, manufactured in the State of Goa/imported from the rest of India/outside India or from Custom Station

.... Rs. 12,000/-

(i) fees for renewal of (4)(b) above .... Rs. 6,000/-.";

(vi) for item (4)(c), the following item shall be substituted, namely:—

"(4)(c) Fees per label per annum for recording of label or brand of Beer manufactured in the State of Goa/imported from the rest of India/imported from outside India.

.... Rs. 20,000/-

(i) fees for renewal of (4)(c) above .... Rs. 10,000/-.";

(vii) for item (5), the following item shall be substituted, namely:—

“( 5) Library cess as a surcharge on excise duty/fee stipulated in item (2) (a), (2) (a) (a), (2) (b) (1), (2) (b) (2), (2) (b) (3) and (2) (d),—

(a) Indian made foreign liquor/foreign liquor sold in the State of Goa .... Re. 0.75 per bulk litre.

(b) Beer/wines sold in the State of Goa .... Re. 0.75 per bulk litre.”;

(viii) for item (6)(c), the following item shall be substituted, namely:-

“(6)(c) Fees for processing the application for grant of licence for retail sale of foreign liquor for consumption on the premises/in packed bottles. .... Rs. 20,000/-.”;

(ix) After item (6)(c), the following item shall be inserted, namely:-

“(6)(c)(c) Fees for processing the application for grant of an additional licence for retail sale of foreign liquor for consumption on premises/packed bottles to the licensee already holding licence for retail sale of Indian made foreign liquor and country liquor for consumption on premises/packed bottles. .... Rs. 2,000/-

(Explanation:- Persons applying for licences for retail sale of Indian made foreign liquor, country liquor and foreign liquor simultaneously, shall pay processing fee of Rs. 27,000/- only).”;

(x) for item (6)(e), the following item shall be substituted, namely:—

“( 6) ( e) Fees for processing the application for change of licence to manufacture of wine from rectified spirit/extra neutral alcohol to natural fermentation. .... Rs. 15,000/-.”;

(xi) after item (6)(e), the following item shall be inserted, namely:—

“(6)(f) Fees for processing the application for grant of licence for retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor on vessels/crafts used for the purpose of gambling/having licence for casino. .... Rs.10,00,000/-.”.

This notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Vasanti H. Parvatkar, Under Secretary, Finance (R&C).

Porvorim, 28th July, 2009.

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